

EXHIBIT 6

**TO SECOND XU NUO DECLARATION
IN SUPPORT OF MOTION TO VACATE
MARITIME ATTACHMENT**

[Translation]

The Implementation Rules for the Measures for the Administration on the Foreign Exchange Settlement Account of Domestic Enterprises

2001-12-1

Article 1 To encourage and support export, reduce operation costs for enterprises, lower the threshold for domestic enterprises to open foreign exchange accounts, and to regulate the administration of the foreign exchange accounts of Chinese funded enterprises, according to <<Regulations on the Administration of Settlement, Sale and Payment of Foreign Exchange >>, <<Regulations the Administration of Inland Foreign Exchange Accounts (□□□□□□>>, <<Notice of Amendments of Administration Policies on the Verification and Settlement of Receipts of Foreign Exchange and Foreign Exchange Accounts >> and rules relevant to the administration of foreign exchange, this Implementation Rules is formulated.

Article 2 Domestic enterprises that fit in with Article 3 of this Rules (hereinafter referred to as "Enterprises") can apply to the State Administration of Foreign Exchange (hereinafter referred to as "SAFE") to open a foreign exchange settlement account in specified banks (hereinafter referred to as the "Banks"), to retain a certain amount of foreign exchange.

Article 3 Enterprises that apply to retain a certain amount of foreign exchange should fulfill the following conditions:-

1. have the right of export operation approved or file the registration at Ministry of Commerce; (hereinafter referred to as the "MOC"),
2. corporate entities registered with State Administration Bureau of Industry and Commerce(hereinafter referred to as the "SABIC");,
3. annual collection of receipt in foreign exchange exceeds (and inclusive of) USD2,000,000, and annual payments of expenditure in foreign exchange exceeds USD200,000;
4. enterprises are in good financial condition, and have not seriously violated the rules on the administration of foreign exchange in 2 years.

Annual receipt of payments in foreign exchange is calculated according to the previous year's ["Invoice for Auditing of Receipt of Foreign Exchange"] or [Notification Voucher for Auditing of Receipts of Foreign Exchange"] an annual expenditure of payments in foreign exchange is calculated according to the previous year's [Auditing Voucher for Expenditure] and ["Non-trade (with Capital) Payment in Foreign Exchange Voucher"].

Article 4 Enterprises applying for foreign exchange settlement accounts should go to the SAFE office where it is registered to obtain and fill in the "Application Form for setting the account ceiling of Foreign Exchange Settlement Accounts" (see attachment 1) and "Approval Form for opening of Foreign Exchange Account" (see attachment 2) and submit the following material:

1. Application Form for Opening of Foreign Exchange Settlement Account;
2. Business License issued by SABIC and the duplicate copy;
3. Documents which prove the corporations have the right of export operation approved or recorded by MOC;
4. The previous year's assets and liabilities sheet;
5. ["Invoice for Auditing of Receipt of Foreign Exchange"] and ["Notification Voucher for Auditing of Receipts of Foreign Exchange"] of the previous year, and the [Auditing Voucher for Expenditure"] and ["Non-trade (with Capital) Payment in Foreign Exchange Voucher"] of the previous year.
6. Other information requested by SAFE.

Article 5 SAFE, after examining the information provided by the Enterprises are correct, in order to determine its account ceiling, will put a chop on the Application Form for setting the limitation of Foreign Exchange Settlement Accounts, and issue a "Approval for Opening of Foreign Exchange Account". The Enterprises should go to the Bank for the account opening procedure with the "Approval for Opening of Foreign Exchange Account" and "Application Form for setting the account ceiling of Foreign Exchange Settlement Accounts".

Article 6 After the opening of a foreign exchange account, the Bank should specify the account number, currency type and put a chop on the account opening receipt.

Article 7 The Enterprises should, within 5 days after opening of the foreign exchange settlement account, obtain the <<Foreign Exchange Registration Certificate>> from SAFE with the account opening receipt.

Article 8 The upper limit for a foreign exchange closing account is 25% of the accumulated receipt of foreign exchange from collection of receipts in foreign exchange the previous year, or the accumulated payment of expenditure in foreign exchange of the previous year, whichever is lower.

Article 9 The account ceiling of the foreign exchange settlement account is set for a year, and is not transferable. If an enterprise that has already opened a foreign exchange settlement account wishes to amend the limit, it should apply to the SAFE office where it is registered in the first season of a year with the ["Invoice for Auditing of Receipt of Foreign Exchange"], the ["Notification Voucher for Auditing of Receipts of Foreign Exchange"], and the [Auditing Voucher for Expenditure"] and the ["Non-trade (with Capital) Payment in Foreign Exchange Voucher"] of the previous year. SAFE shall modify the limit according to Article 8 of this Rules.

For enterprises that has a substantial growth of collection of receipts in foreign exchange, if there is indeed an operational need to increase the upper limit of its foreign exchange settlement account, the enterprise can make the application to the SAFE office where it is registered to increase the upper limit of the foreign exchange settlement account within the scope of 10%.

Article 10 In principle, one enterprise is only allowed to open one foreign exchange settlement account, and accounts in different currencies maintained with the same bank should be managed as if it is the same account. For large enterprise with an annual import and export amount of more than (and inclusive of) USD10,000,000, if there is indeed an operational need to maintain more than one settlement accounts in different banks, it can apply to the SAFE office where it is registered of its place of registration, and can open 2-3 accounts after approval, but the upper limit of the account should be calculated according to the consolidated value of all the accounts.

Article 11 The upper limit of foreign exchange accounts shall be calculated in US Dollars, and for non-US Dollars accounts, the limit should be calculated according to the "Internal Unified Exchange Rates between US Dollars and Other Currencies".

Article 12 For foreign exchange accounts maintained by Enterprises, its source of income is the foreign exchange received from the current items, and the outgoings is the payments of foreign exchange on the current items and payment of foreign exchange of approved capital.

Article 13 Foreign exchange received from current items can be deposited into the foreign exchange settlement account, it can be converted as well. But, at any given time, the account shall not exceed the upper account limit set by SAFE, and the foreign capital on current items exceeding the limit must be converted. The foreign capital already deposited into the foreign exchange account can be converted according to operational needs.

The bank, on receiving foreign exchange exceeding the foreign exchange settlement account limit, can first deposit the extra amount and notify the enterprise to proceed with the conversion within 5 days. If the enterprises do not proceed within the time limit, the bank should notify the SAFE, and the matter will be handled by the SAFE according to regulations.

Article 14 All banks should, strictly adhering to this Rules on Implementation and other relevant rules, handle the receipt and payment of foreign exchange for the enterprises within the approved limit.

Article 15 All branches should within the first 10 working days of a month fill in the "Monthly Report for Foreign Exchange of the Current Items of Domestic Enterprise" according to the "Foreign Exchange Accounts Table" submitted by the specified banks and the approval of foreign accounts of its jurisdiction, and submit the same to the SAFE.

Article 16 Banks and Enterprises that violate this Rules shall be punished by the SAFE according to the <<Foreign Exchange Administration Rules Regulations>> and the <<Regulations the Administration of Inland Foreign Exchange Accounts>>.

Article 17 The SAFE is responsible for the interpretation of this Rules.

Article 18 This Rules is effected on 1st December 2001. Previous rules that contradict this Rules on Implementation shall be executed according to this Rules. Matters that are not covered shall be executed according to <<Regulations the Administration of Inland Foreign Exchange Accounts>>.



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中资企业外汇结算帐户管理实施细则中资企业外汇结算帐户管理实施细则

第一条

为鼓励和扶持出口,减少企业经营成本,降低中资企业开立外汇帐户标准,规范中资企业外汇帐户的管理,根据《结汇、售汇及付汇管理规定》、《境内外汇帐户管理规定》、《关于调整出口收汇核销和外汇帐户管理政策的通知》及有关外汇管理规定,制定本实施细则。

第二条

符合本实施细则第三条规定条件的中资企业(以下简称“企业”)可以向国家外汇管理分支局(以下简称“外汇局”)申请在外汇指定银行(以下简称“银行”)开立外汇结算帐户,保留一定限额的外汇。

第三条 申请保留一定限额外汇的企业应当具备以下条件:

- 一、经外经贸部门备案或核准有进出口经营权;
- 二、在工商行政管理部门注册登记的法人;
- 三、年度出口收汇额在等值200万(含200万)美元以上,且年度外汇支出额在等值20万(含20万)美元以上;
- 四、企业财务状况良好,2年内没有严重的违反外汇管理规定行为。

年度出口收汇额依据企业上年度出口收汇核销专用结汇水单或出口收汇核销专用收帐通知单计算,年度外汇支出额依据企业上年度进口付汇核销单或非贸易(含资本)付汇申报单。

第四条 企业申请开立外汇结算帐户,应当到注册所在地外汇局领取并填写“外汇结算帐户核定限额申请表”(见附表1)和“开立外汇帐户批准书”(见附表2)并提供下列材料:

- 一、开立外汇结算帐户申请书;
- 二、工商行政管理部门颁发的营业执照及其复印件;
- 三、外经贸部门备案或核准企业享有进出口经营权的证明文件;
- 四、上年度的资产负债表;
- 五、上年度出口收汇核销专用结汇水单或出口收汇核销专用收帐通知单,以及上年度进口付汇核销单或非贸易(含资本)付汇申报单;
- 六、外汇局要求提供的其他材料。

外汇局审核企业提供的材料无误后,为其核定帐户限额,在“外汇结算帐户核定限额申请表”上盖章确认,并出具“开立外汇帐户批准书”。企业应当凭外汇局核发的“开立外汇帐户批准书”和“外汇结算帐户核定限额申请表”到银行办理开户手续。

第六条 开户银行为企业开立外汇结算帐户后,应当在开户回执上注明帐号、币种、开户日期并加盖印章。

第七条 企业开立外汇结算帐户后5日内,应当凭开户银行出具的开户回执到原批准的外汇局领取《外汇帐户使用证》。

第八条 企业外汇结算帐户最高限额为本企业上年出口收汇累计额或外汇支出累计额中较小数的25%。

第九条

企业外汇结算帐户限额按年度核定,不得结转使用,不得转让。已经开立外汇结算帐户的企业如需调整外汇结算帐户限额,应当在每年第一季度内,凭上一年度出口收汇核销专用结汇水单或出口收汇核销专用收帐通知单,进口付汇核销单或非贸易(含资本)付汇申报单,以及《外汇帐户使用证》向所在地外汇局申请。外汇局按照本实施细则第八条的规定进行调整。

对于本年度出口收汇额比上年度有较大幅度增长的企业,如果确因经营需要要求增加外汇结算帐户最高限额,当地外汇局可以在企业提出申请的前提下,在10%的幅度范围内为其适当调高外汇结算帐户的最高限额。

第十条

一个企业原则上只允许开立一个外汇结算帐户,在同一家银行开立不同币种的帐户视同一个帐户管理。对于年度进出口总额1000万美元以上的大型企业,确因经营需要要求在不同银行开立多个结算帐户的,可以向注册地外汇局申请,经批准后可以允许其开立2-3个帐户,但企业的所有结算帐户必须合并计算帐户最高限额。

第十一条 外汇结算帐户最高限额的核定统一采用美元核定,对于非美元币种帐户的限额,按照核定日“各种货币对美元内部统一折算率”折算。

第十二条 企业开立的外汇结算帐户,其收入为来源于经常项目的外汇,支出为经常项目外汇支付和经批准的资本项目外汇支付。

第十三条

企业的经常项目外汇收入,可以存入其外汇结算帐户,也可以结汇;但其外汇结算帐户最高限额在任何时点上均不得超过外汇局核定的帐户限额;超过外汇局核定限额部分的经常项目外汇资金必须结汇。企业已经存入外汇结算帐户的外汇资金,可以根据经营需要办理结汇。

开户银行收到超过企业外汇结算帐户限额部分的外汇,可以先行予以入帐,并自超过限额之日起5日内通知企业办理结汇,企业逾期不办理的,开户银行应当通知外汇局,由外汇局责成企业按规定办理。

第十四条 各银行应当严格按照本实施细则和其它有关规定,在外汇结算帐户的收支范围和核定的限额内为企业办理外汇收支。

第十五条

各分局需于每月初10个工作日内根据所辖外汇指定银行“外汇帐户收支统计表”及所辖地区审批外汇帐户情况填写“中资企业经常

项目外汇帐户情况月报表”(见附表3)报国家外汇管理局。

第十六条 对违反本实施细则规定的开户银行和企业,由外汇局按照《中华人民共和国外汇管理条例》和《境内外汇帐户管理规定》进行处罚。

第十七条 本实施细则由国家外汇管理局负责解释。

第十八条 本实施细则自2001年12月1日开始施行。以前规定与本实施细则规定相抵触的,按本实施细则规定执行。未尽事宜按《境内外汇帐户管理规定》执行。

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